



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: DANE WATER AND SEWER UTILITY

Principal Office: 102 W MAIN  
P.O. BOX 168  
DANE, WI 53529

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I \_\_\_\_\_ of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, DANE WATER AND SEWER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

02/06/2003  
(Date)

CLERK/TREASURER \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** DANE WATER AND SEWER UTILITY

**Utility Address:** 102 W MAIN  
P.O. BOX 168  
DANE, WI 53529

**When was utility organized?** 12/31/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** VACANT

**Title:** CLERK/TREASURER

**Office Address:**

102 W MAIN  
P.O. BOX 168  
DANE, WI 53529

**Telephone:** (608) 849 - 5422

**Fax Number:** (608) 849 - 6412

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MATTHEW LAVOLD

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 249 - 8532

**E-mail Address:** mlavold@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** VILLAGE UTILITY COMMISSION

**Title:**

**Office Address:**

102 W MAIN  
P.O. BOX 168  
DANE, WI 53529

**Telephone:** (608) 849 - 5422

**Fax Number:** (608) 849 - 6412

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN ANDRES**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2346**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 2/6/2004**Period covered by most recent audit:** 1/1/03 - 12/31/2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DAVID KOENIG JR**Title:** UTILITY SUPERINTENDENT**Office Address:**102 W MAIN  
P.O. BOX 168  
DANE, WI 53529**Telephone:** (608) 849 - 5422**Fax Number:** (608) 849 - 6412 EXT**E-mail Address:**

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**Name of utility commission/committee:** DANE WATER AND SEWER UTILITY COMMISSION

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**Names of members of utility commission/committee:**MR STEVE CLEMENS, MEMBER  
MR KARL MARKGRAF, MEMBER  
MR ROGER SCHMIDT, MEMBER  
MR MICHAEL WEBSTER, MEMBER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

NONE

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	84,225	82,061	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	40,116	37,704	2
Depreciation Expense (403)	8,600	14,235	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,050	15,338	5
<b>Total Operating Expenses</b>	<b>65,766</b>	<b>67,277</b>	
<b>Net Operating Income</b>	<b>18,459</b>	<b>14,784</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>18,459</b>	<b>14,784</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	71	88	9
Miscellaneous Nonoperating Income (421)	14,832	(7,357)	10
<b>Total Other Income</b>	<b>14,903</b>	<b>(7,269)</b>	
<b>Total Income</b>	<b>33,362</b>	<b>7,515</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	6,769	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>6,769</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>26,593</b>	<b>7,515</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,691	28,090	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	4,793	5,750	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
<b>Total Interest Charges</b>	<b>31,484</b>	<b>33,840</b>	
<b>Net Income</b>	<b>(4,891)</b>	<b>(26,325)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(52,044)	(46,221)	19
Balance Transferred from Income (433)	(4,891)	(26,325)	20
Miscellaneous Credits to Surplus (434)	1,060,498	20,502	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,003,563</b>	<b>(52,044)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	84,225		84,225	1
<b>Total (Acct. 400):</b>	<b>84,225</b>	<b>0</b>	<b>84,225</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	40,116		40,116	2
<b>Total (Acct. 401):</b>	<b>40,116</b>	<b>0</b>	<b>40,116</b>	
<b>Depreciation Expense (403):</b>				
Derived	8,600		8,600	3
<b>Total (Acct. 403):</b>	<b>8,600</b>	<b>0</b>	<b>8,600</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	17,050		17,050	5
<b>Total (Acct. 408):</b>	<b>17,050</b>	<b>0</b>	<b>17,050</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>18,459</b>	<b>0</b>	<b>18,459</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON INVESTMENTS	71	0	71	10
<b>Total (Acct. 419):</b>	<b>71</b>	<b>0</b>	<b>71</b>	

**Miscellaneous Nonoperating Income (421):**

Contributed Plant - Water			0	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NON-REGULATED SEWER INCOME	13,995	0	13,995 12
CIAC REVENUE - WATER	0	419	419 13
CIAC REVENUE - SEWER	418	0	418 14
<b>Total (Acct. 421):</b>	<b>14,413</b>	<b>419</b>	<b>14,832</b>
<b>TOTAL OTHER INCOME:</b>	<b>14,484</b>	<b>419</b>	<b>14,903</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	0	6,769	6,769 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>6,769</b>	<b>6,769</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>6,769</b>	<b>6,769</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	26,691	0	26,691 18
<b>Total (Acct. 427):</b>	<b>26,691</b>	<b>0</b>	<b>26,691</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	0	0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	0	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	4,793	0	4,793 21
<b>Total (Acct. 430):</b>	<b>4,793</b>	<b>0</b>	<b>4,793</b>
<b>Other Interest Expense (431):</b>			
Derived	0	0	0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>31,484</b>	<b>0</b>	<b>31,484</b>
<b>NET INCOME:</b>	<b>1,459</b>	<b>(6,350)</b>	<b>(4,891)</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(52,044)	0	(52,044) 24
<b>Total (Acct. 216):</b>	<b>(52,044)</b>	<b>0</b>	<b>(52,044)</b>
Balance Transferred from Income (433):			
Derived	1,459	(6,350)	(4,891) 25
<b>Total (Acct. 433):</b>	<b>1,459</b>	<b>(6,350)</b>	<b>(4,891)</b>
Miscellaneous Credits to Surplus (434):			
ELIMINATION OF CIAC - WATER	0	236,912	236,912 26
ELMINATION OF CIAC - SEWER	802,684	0	802,684 27
PAYMENT IN LIEU OF TAX FORGIVEN	15,377	0	15,377 28
INTEREST ON DEBT PAID BY THE TIF DISTRICT	5,525	0	5,525 29
<b>Total (Acct. 434):</b>	<b>823,586</b>	<b>236,912</b>	<b>1,060,498</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>773,001</b>	<b>230,562</b>	<b>1,003,563</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	84,225	0	0	0	<b>84,225</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>84,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,225</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	809,426	798,550	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	359,259	242,827	<b>2</b>
<b>Net Utility Plant</b>	<b>450,167</b>	<b>555,723</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,261,725	2,261,725	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	315,070	261,965	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,946,655</b>	<b>1,999,760</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,946,655</b>	<b>1,999,760</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	80,735	23,812	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	10,840	12,730	<b>11</b>
Other Accounts Receivable (143)	32,242	30,261	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	59,850	57,064	<b>14</b>
Materials and Supplies (150)	4,489	5,935	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>188,156</b>	<b>129,802</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,584,978</b>	<b>2,685,285</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	376,547	359,547	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,003,563	(52,044)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,380,110</b>	<b>307,503</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	68,000	85,000	<b>25</b>
Other long-Term Debt (224)	993,130	1,046,541	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,061,130</b>	<b>1,131,541</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	10,488	7,640	<b>28</b>
Payables to Municipality (233)	125,268	88,524	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	7,982	8,947	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>143,738</b>	<b>105,111</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,141,130	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,584,978</b>	<b>2,685,285</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	798,550	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	470,980	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	338,446	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	809,426	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	250,956	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	108,303	0	0	0	12
<b>Total Accumulated Provision</b>	359,259	0	0	0	
<b>Net Utility Plant</b>	450,167	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	242,827				<b>242,827</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	8,600				<b>8,600</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	259				<b>259</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>8,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,859</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	730				<b>730</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>730</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>250,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,956</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	6,769				<b>6,769</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	101,534				<b>101,534</b>	<b>10</b>
<b>Total credits</b>	<b>108,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,303</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>108,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,303</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,261,725			2,261,725	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>2,261,725</b>	<b>0</b>	<b>0</b>	<b>2,261,725</b>	
Less accum. prov. depr. & amort. (122)	261,965	53,105		315,070	3
<b>Net Nonutility Property</b>	<b>1,999,760</b>	<b>(53,105)</b>	<b>0</b>	<b>1,946,655</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,232	5,591	2
Sewer utility	257	344	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>4,489</b>	<b>5,935</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	359,547	1
<b>Changes during year (explain):</b>		
STATE TRUST FUND LOANS PAID BY MUNICIPALITY	17,000	2
<b>Balance end of year</b>	<b>376,547</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN 02	06/19/1987	03/15/2007	6.00%	34,000	<b>1</b>
STATE TRUST FUND LOAN 01	03/25/1987	03/15/2007	6.00%	34,000	<b>2</b>
<b>Total for Account 223</b>				<b>68,000</b>	
<b>Other Long-Term Debt (224)</b>					
CLEAN WATER FUND LOAN	09/23/1998	05/01/2018	2.64%	993,130	<b>3</b>
<b>Total for Account 224</b>				<b>993,130</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	17,050	2
Charged electric department expense		3
Charged sewer department expense	233	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>17,283</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	15,377	6
Social Security taxes	1,811	7
PSC Remainder Assessment	95	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>17,283</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
STFL 01	2,203	2,396	2,763	1,836	2
STFL 02	2,202	2,397	2,763	1,836	3
<b>Subtotal</b>	<b>4,405</b>	<b>4,793</b>	<b>5,526</b>	<b>3,672</b>	
<b>Other long-Term Debt (224)</b>					
CLEANWATER FUND NOTES	4,542	26,691	26,923	4,310	4
<b>Subtotal</b>	<b>4,542</b>	<b>26,691</b>	<b>26,923</b>	<b>4,310</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,947</b>	<b>31,484</b>	<b>32,449</b>	<b>7,982</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	10,840	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>10,840</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	32,242	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>32,242</b>	
<b>Receivables from Municipality (145):</b>		
PRIOR YEAR BALANCE	50,620	12
ADDITIONAL PUBLIC FIRE PROTECTION	1,028	13
SEWER COLLECTIONS DUE TO UTILITY	8,202	14
<b>Total (Acct. 145):</b>	<b>59,850</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PRIOR YEAR BALANCE	88,524	18
UNREIMBURSED CURRENT YEAR EXPENSES	11,744	19
INCORRECT POSTING	25,000	20
<b>Total (Acct. 233):</b>	<b>125,268</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	465,542	0	0	0	<b>465,542</b>	<b>1</b>
Materials and Supplies	4,911	0	0	0	<b>4,911</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	246,891	0	0	0	<b>246,891</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>223,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>223,562</b>	
Net Operating Income	18,459	0	0	0	<b>18,459</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.26%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.26%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Village of Dane Water and Sewer Utility  
Dane, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Village of Dane Water and Sewer Utility, an enterprise fund of the Village of Dane as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin  
February 6, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	338,446	0	0	802,684	0	<b>1,141,130</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	338,446			802,684		<b>1,141,130</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	82,925	80,568	1
<b>Total Sales of Water</b>	<b>82,925</b>	<b>80,568</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	664	1,144	2
Other Water Revenues (474)	636	349	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>1,300</b>	<b>1,493</b>	
<b>Total Operating Revenues</b>	<b>84,225</b>	<b>82,061</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	26,271	23,262	5
General Operating Expenses (680-690)	13,845	14,442	6
<b>Total Operation and Maintenance Expenses</b>	<b>40,116</b>	<b>37,704</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	8,600	14,235	7
Amortization Expense (404)		0	8
Taxes (408)	17,050	15,338	9
<b>Total Other Operating Expenses</b>	<b>25,650</b>	<b>29,573</b>	
<b>Total Operating Expenses</b>	<b>65,766</b>	<b>67,277</b>	
<b>NET OPERATING INCOME</b>	<b>18,459</b>	<b>14,784</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	270	16,452	39,902	4
Commercial	28	3,422	8,021	5
Industrial	3	1,551	2,272	6
<b>Total Metered Sales to General Customers (461)</b>	<b>301</b>	<b>21,425</b>	<b>50,195</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		32,350	8
Other Sales to Public Authorities (464)	4	76	380	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>306</b>	<b>21,501</b>	<b>82,925</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	32,350	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>32,350</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	664	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>664</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	256	7
<b>Other (specify):</b>		
MISCELLANEOUS	380	8
<b>Total Other Water Revenues (474)</b>	<b>636</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	17,247	16,428	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	2,512	1,843	<b>3</b>
Chemicals (630)		0	<b>4</b>
Supplies and Expenses (640)	6,512	3,168	<b>5</b>
Repairs of Water Plant (650)		1,823	<b>6</b>
Transportation Expenses (660)		0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>26,271</b>	<b>23,262</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	6,432	6,047	<b>8</b>
Office Supplies and Expenses (681)	1,480	1,428	<b>9</b>
Outside Services Employed (682)	1,613	2,367	<b>10</b>
Insurance Expense (684)	1,000	1,000	<b>11</b>
Employees Pensions and Benefits (686)	3,173	3,150	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	147	450	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>13,845</b>	<b>14,442</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>40,116</b>	<b>37,704</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		15,377	13,809	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		233	267	2
<b>Net property tax equivalent</b>		<b>15,144</b>	<b>13,542</b>	
Social Security		1,811	1,720	3
PSC Remainder Assessment		95	76	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>17,050</b>	<b>15,338</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.220550				3
County tax rate	mills		3.622530				4
Local tax rate	mills		6.200880				5
School tax rate	mills		12.707000				6
Voc. school tax rate	mills		1.503130				7
Other tax rate - Local	mills		0.661640				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.915730</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>24.915730</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.200880</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.210130</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.661640</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.072650</b>				17
<b>Total Tax Rate</b>	mills		<b>24.915730</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.845757</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.915730</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.072650</b>				21
Utility Plant, Jan. 1	\$	798,550	798,550				22
Materials & Supplies	\$	5,591	5,591				23
<b>Subtotal</b>	\$	<b>804,141</b>	<b>804,141</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>804,141</b>	<b>804,141</b>				26
Assessment Ratio	dec.		0.907468				27
<b>Assessed Value</b>	\$	<b>729,732</b>	<b>729,732</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.072650</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>15,377</b>	<b>15,377</b>				30
Tax Equivalent per 1994 PSC Report	\$	13,263					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>15,377</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,475		4
Structures and Improvements (311)	16,076		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,520		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>27,071</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,690		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,292		20
<b>Total Pumping Plant</b>	<b>33,982</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,354		23
<b>Total Water Treatment Plant</b>	<b>1,354</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,475	4
Structures and Improvements (311)			16,076	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			8,520	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>27,071</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,690	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,292	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>33,982</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,354	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,354</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,159		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	242,710		26
Transmission and Distribution Mains (343)	324,975	10,130	27
Fire Mains (344)	0		28
Services (345)	57,773		29
Meters (346)	25,936		30
Hydrants (348)	48,768		31
Other Transmission and Distribution Plant (349)	150		32
<b>Total Transmission and Distribution Plant</b>	<b>720,471</b>	<b>10,130</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	100		35
Computer Equipment (372.1)	3,590		36
Transportation Equipment (373)	7,679		37
Other General Equipment (379)	4,303	1,476	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>15,672</b>	<b>1,476</b>	
<b>Total utility plant in service directly assignable</b>	<b>798,550</b>	<b>11,606</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>798,550</b>	<b>11,606</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			20,159	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			242,710	26
Transmission and Distribution Mains (343)	730	(254,884)	79,491	27
Fire Mains (344)			0	28
Services (345)		(45,312)	12,461	29
Meters (346)			25,936	30
Hydrants (348)		(38,250)	10,518	31
Other Transmission and Distribution Plant (349)			150	32
<b>Total Transmission and Distribution Plant</b>	<b>730</b>	<b>(338,446)</b>	<b>391,425</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			100	35
Computer Equipment (372.1)			3,590	36
Transportation Equipment (373)			7,679	37
Other General Equipment (379)			5,779	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>17,148</b>	
<b>Total utility plant in service directly assignable</b>	<b>730</b>	<b>(338,446)</b>	<b>470,980</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>730</b>	<b>(338,446)</b>	<b>470,980</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<u><u>0</u></u>	<u><u>0</u></u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		254,884	254,884 27
Fire Mains (344)			0 28
Services (345)		45,312	45,312 29
Meters (346)		38,250	38,250 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>338,446</b>	<b>338,446</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>338,446</b>	<b>338,446</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>338,446</b>	<b>338,446</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,663	<b>1,663</b>	1
February			1,492	<b>1,492</b>	2
March			1,680	<b>1,680</b>	3
April			1,735	<b>1,735</b>	4
May			1,975	<b>1,975</b>	5
June			2,144	<b>2,144</b>	6
July			1,967	<b>1,967</b>	7
August			2,721	<b>2,721</b>	8
September			2,176	<b>2,176</b>	9
October			2,242	<b>2,242</b>	10
November			1,616	<b>1,616</b>	11
December			1,657	<b>1,657</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>23,068</b>	<b>23,068</b>	
Less: Water sold				21,501	13
Volume pumped but not sold				<b>1,567</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				1,567	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,567</b>	19
Volume pumped but unaccounted for				<b>0</b>	20
Percent of water lost				<b>0%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				205	23
Date of maximum: 8/17/2003					24
Cause of maximum:					25
Lawn watering, summer usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				29	26
Date of minimum: 7/5/2003					27
Total KWH used for pumping for the year				43,306	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MILITARY AND MAIN ST.	1	302	8	288,000	Yes	<b>1</b>
WEST ST	2	440	12	324,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	WELL NO. 1	WELL NO. 2	<b>1</b>
Location	MILITARY AND MAIN ST	WEST ST.	<b>2</b>
Purpose	P	P	<b>3</b>
Destination	D	D	<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	<b>5</b>
Year Installed	1948	1966	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	400	820	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	<b>10</b>
Year Installed	1948	1948	<b>11</b>
Type	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	25	40	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>22</b>
Year Installed			<b>23</b>
Type			<b>24</b>
Horsepower			<b>25</b>
			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1948	1987	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	0	170	7
Total capacity in gallons (actual)	22,000	150,000	8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	N	N	15

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	1,240	0	0	0	1,240	1
M	D	6.000	2,176	73	73	0	2,176	2
A	D	8.000	12,934	0	0	0	12,934	3
M	D	8.000	6,494	0	0	0	6,494	4
M	D	10.000	1,305	0	0	0	1,305	5
M	D	12.000	85	0	0	0	85	6
Total Within Municipality			24,234	73	73	0	24,234	
Total Utility			24,234	73	73	0	24,234	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	219	0	0	8	227		1
M	1.000	64	0	0	0	64		2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	6	0	0	0	6		5
M	3.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>293</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>301</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	287	0	0	15	302	0	1
1.000	3	0	0	0	3	0	2
1.250	1	0	0	0	1	0	3
1.500	5	0	0	0	5	0	4
2.000	6	0	0	0	6	0	5
3.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>304</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>319</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	270	20	0	2	0	10	302	1
1.000	0	1	0	1	0	1	3	2
1.250	0	1	0	0	0	0	1	3
1.500	0	4	0	1	0	0	5	4
2.000	0	2	3	0	0	1	6	5
3.000	0	0	0	0	0	1	1	6
6.000	0	0	0	0	0	1	1	7
<b>Total:</b>	<b>270</b>	<b>28</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>14</b>	<b>319</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	51				51	2
<b>Total Fire Hydrants</b>	<b>51</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51</b>	
<b>Flushing Hydrants</b>						
	3			(2)	1	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	51
Number of distribution system valves end of year:	63
Number of distribution valves operated during year:	63



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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 640 - Increase in supplies expense for repairs to mains and services.

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### Property Tax Equivalent (Water) (Page W-07)

#### General footnotes

The other tax rate is for the fire district levy.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify contributed plant per Docket 05-US-105.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify contributed plant per Docket 05-US-105.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main addition was financed by the utility.

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### Water Services (Page W-18)

Explain all reported Adjustments.

Adjustment to reconcile schedule to actual service count.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustment to reconcile schedule to actual meter count.

If Tested During Year column total is zero, please explain.

Water meters are tested when they are purchased.

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### Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Adjustment to reconcile number of hydrants in service at year end to actual.

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